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Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOF OF CLAIM NUMBER 11627 (COMPTROL INCORPORATED)

("STATEMENT OF DISPUTED ISSUES – COMPTROL INCORPORATED")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 11627 (the "Proof Of Claim") filed by Comptrol Incorporated ("Comptrol") and respectfully represent as follows:

Background

1. Comptrol filed the Proof Of Claim on or about July 27, 2006. The Proof Of Claim asserts an unsecured nonpriority claim in the amount of \$157,801.93¹ (the "Claim") for goods sold to Delphi Automotive Systems LLC ("DAS LLC") through its alleged agent Flex-Tech Professional (n/k/a Toledo Professional Temps, Inc.) ("Flex-Tech"). Specifically, Comptrol asserts that the Claim is comprised of \$107,719.65 from a 2001 state court judgment in favor of Comptrol against Flex-Tech for goods sold in 1999 by Comptrol (the "Judgment"), plus post judgment interest at a rate of 10% per annum through and including October 8, 2005 (the "Petition Date").

2. Comptrol asserts that DAS LLC is liable for the Judgment because, on February 21, 2003, DAS LLC and Flex-Tech entered a settlement agreement² ("Settlement

¹ In its Response (defined below) Comptrol asserts that the allowable amount of its Claim upon liquidation would be either (a) \$143,826.26 based on DAS LLC's alleged liability for goods sold to DAS LLC through Flex-Tech; (b) \$157,801.93 allegedly based on cost of goods sold and post judgment interest; or (c) \$107,719.65 based on liability DAS LLC allegedly acknowledged it was owed to Comptrol in the Delphi Automotive Systems, LLC's Amended Complaint For Interpleader and Declaratory Judgment in the Northern District of Ohio Bankruptcy Court (Case No. 05-44481; Docket No. 59) ("Amended Complaint For Interpleader and Declaratory Judgment").

² A copy of the Settlement Agreement is not attached to the Debtors' Statement of Disputed Issues because the Settlement Agreement contains a confidentiality provision, however, a copy will be provided to Comptrol upon request.

Agreement") resolving the case pending between them in United States District Court for the Northern District of Ohio. Pursuant to the Settlement Agreement, DAS LLC agreed to resolve, at its own expense, the lawsuit brought against Flex-Tech by Comptrol. On or about July 16, 2003, Flex-Tech sought chapter 7 relief in the United States Bankruptcy Court for the Northern District of Ohio (the "Ohio Court") and the Settlement Agreement was subsequently deemed rejected under Section 365(d) of the Bankruptcy Code.

3. Prior to the Petition Date, DAS LLC and Comptrol orally agreed that a payment by DAS LLC in the sum of \$107,719.65 to Comptrol (the amount of the state court judgment against Flex-Tech) would result in full and final satisfaction of DAS LLC's obligations to Comptrol and that such payment would result in Comptrol releasing DAS LLC. Prior to making any payment to Comptrol, DAS LLC filed an Amended Complaint For Interpleader and Declaratory Judgment in Flex-Tech's bankruptcy case (the "Flex-Tech Case") pending in the Ohio Court. Among other matters, DAS LLC sought to pay through interpleader \$107,719.65 to Comptrol and extinguish any rights or claims by Flex-Tech to the payment to Comptrol. On September 27, 2006, the Ohio Court entered an order finding that Flex-Tech was not entitled to any funds due to Comptrol by DAS LLC (Flex-Tech Case Docket No. 102).

4. The Debtors objected to the Claim pursuant to the Debtors' (i) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documentation, (b) Claims Unsubstantiated By Debtors' Books And Records, And (c) Claims Subject To Modification And (ii) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5452) (the "Third Omnibus Claims Objection"), which was filed on October 31, 2006.

5. Comptrol filed its Response Of Comptrol Incorporated To Debtors' (I) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated By Debtors' Books and Records, And (C) Claims Subject to Modification And (II) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. Section 502(c) (Docket No. 5918) (the "Response") on November 22, 2006.

Disputed Issues

6. Prior to the Petition Date, DAS LLC and Comptrol had an oral agreement that payment of \$107,719.65 by DAS LLC to Comptrol would constitute full and final satisfaction of all of DAS LLC's obligations to Comptrol and that upon such payment Comptrol would release DAS LLC from any additional claims.³

7. Therefore, DAS LLC asserts that it owes Comptrol \$107,719.65 and disputes any additional amounts asserted by Comptrol.

Reservation Of Rights

8. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional

³ In any event, the \$157,801.93 claim asserted by Comptrol is not appropriate because it is not consistent with the calculation of statutory interest on a judgment of an Ohio state court.

legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Debtors respectfully request that this Court enter an order reducing the Claim to \$107,719.65, and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 18, 2006

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